

To: apptestimony@cga.ct.gov

Subject: Bill No. 403: An Act Reestablishing Funding for the Homeowners' Elderly and Disabled Circuit Breaker Tax Relief Program

Esteemed leaders and members of the Appropriations Committee:

My name is Gordon Mackenzie, from Fairfield, CT, and a representative of Fairfield Senior Advocates, an all volunteer organization here in Fairfield dedicated to making Connecticut more affordable and desirable for our seniors, both here in our town and throughout the State of Connecticut.

We support Raised Bill No. 403 (LCO 2958)---"Reestablishing Funding for the Homeowners' Elderly and Disabled Circuit-Breaker Tax Relief Program".

Years ago in the 80's, the original CT "Circuit-Breaker" Bill was a well-thought out piece of legislation that encouraged towns to provide property tax relief to lower income homeowners by reimbursing towns for their lost property tax revenue. Our town incorporated this program into a broader offering many years ago as a base for those who were income-qualified. Over the years, we enhanced the qualifying levels and credit amounts of our program and have found it to be an important factor toward keeping senior homeowners resident in our town.

Some time approximately 5 years ago, the State abandoned reimbursement to the towns, and so Fairfield had to fill the gap, costing our town almost two million dollars in lost tax revenue reimbursement by the State. It is ironic that the legislation remained in effect, and our town followed the administrative application rules each year seeking reimbursement, but none came.

For most lower income homeowners, their property tax is their single largest tax expense. We urge you to reinstate the reimbursement program with this Bill so that we can continue to provide tax burden relief to our lower income home-owner seniors and retain them as residents in our town and state.

Lastly,, according to Section 1 of this Bill, it appears that the qualifying income levels would be significantly less than the existing program; namely, it appears in the Bill's text that Single filers would have a maximum income level of \$23,600 vs. the previous level of \$38,100, and Joint filers would be at \$28,900 vs. today's \$46,400. This does not seem to agree with a November 26, 2021 letter from Patrick Sullivan, CT Office of Policy and Management, sent to CT Town Assessor's offices. This could be a point of misinterpretation by us but a clarification would be helpful.

Thank you for your attention to this testimony and for your service to our wonderful state of Connecticut.